

Central Excise Tariff (Amendment) Act, 2004

Chapter LIV - Man-made Filaments

CHAPTER 54

MAN-MADE FILAMENTS NOTES

1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

3. In relation to products falling under heading 5401 or 5402 or 5403 or 5405 or 5406 includes dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling, air mingling, air texturing, any other like process, any combination of products into another form of such product shall amount to 'manufacture'.

4. In relation to goods falling under heading 5407 or 5408 bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing, any other like processing and any combination of such processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE		
5401 10 00	- Of synthetic filaments	kg.	16%
5401 20 00	- Of artificial filaments	kg.	16%
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX		
5402 10	- High tenacity yarn of nylon or other polyamides:		
5402 10 10	-- Nylon tyre yarn	kg.	16%
5402 10 90	-- Other	kg.	16%
5402 20	- High tenacity yarn of polyesters:		
5402 20 10	-- Of terylene dacron	kg.	16%
5402 20 90	-- Other	kg.	16%
	- Textured yarn:		

5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg.	16%
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg.	16%
5402 33 00	-- Of polyesters	kg.	16%
5402 39	- Other:		
5402 39 10	-- Polypropylene filament yarn	kg.	16%
5402 39 20	-- Acrylic filament yarn	kg.	16%
5402 39 90	-- Other	kg.	16%
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402 41 00	Of nylon or other polyamides	kg.	16%
5402 42 00	Of polyesters, partially oriented	kg.	16%
5402 43 00	-- Of polyesters, other	kg.	16%
5402 49 00	- Other	kg.	16%
	---Other yarn, single, with a twist exceeding 50 turns per metre:		

5402 51 00	Of nylon or other polyamides	kg.	16%
5402 52 00	-- Of polyesters	kg.	16%
5402 59	- Other:		
5402 59 10	-- Polypropylene filament yarn	kg.	16%
5402 59 90	-- Other	kg.	16%
	Other yarn, multiple (folded) or cabled:		
5402 61 00	Of nylon or other polyamides	kg.	16%
5402 62 00	-- Of polyesters	kg.	16%
5402 69	- Other:		
5402 69 10	-- Polyvinyl acetate filament yarn	kg.	16%
5402 69 20	-- Polyvinyl chloride filament yarn	kg.	16%
5402 69 30	-- Polypropylene filament yarn	kg.	16%
5402 69 40	-- Acrylic filament yarn	kg.	16%
5402 69 50	-- Polytetrafluoroethylene yarn	kg.	16%
5402 69 90	-- Other	kg.	16%

5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT FOR RETAIL SALE, INCLUDING ARTIFICIAL MONO FILAMENT OF LESS THAN 67 DECITEX		
5403 10	High tenacity yarn of viscose rayon:		
5403 10 10	-- Viscose rayon tyre yarn -- 1,233 decitex	kg.	16%
5403 10 20	-- Viscose rayon tyre yarn -- 1,833 decitex	kg.	16%
5403 10 90	-- Other	kg.	16%
5403 20 00	- Textured yarn:	kg.	16%
	Other yarn, single:		
5403 31 00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg.	16%
5403 32 00	Of viscose rayon, with a twist exceeding 120 turns per metre	kg.	16%
5403 33 00	-- Of cellulose acetate	kg.	16%
5403 39	--- Other:		
5403 39 10	-- Cuprammonium rayon	kg.	16%
5403 39 90	-- Other	kg.	16%

	- Other yarn, multiple (folded) or cabled:		
5403 41	Of viscose rayon:		
5403 41 10	-- Up to 67 decitex	kg.	16%
5403 41 20	-- Of 83 decitex	kg.	16%
5403 41 30	-- Of 111 decitex, bright	kg.	16%
5403 41 40	-- Of 111 decitex, dull	kg.	16%
5403 41 50	-- Of 133 decitex, bright	kg.	16%
5403 41 60	-- Of 133 decitex, dull	kg.	16%
5403 41 70	-- Of 167 decitex, bright	kg.	16%
5403 41 80	-- Of 167 decitex, dull	kg.	16%
5403 41 90	-- Other	kg.	16%
5403 42	-- Of cellulose acetate:		
5403 42 10	-- Acetate rayon filament yarn, 83 decitex	kg.	16%
5403 42 20	-- Acetate rayon filament yarn, 111 decitex	kg.	16%
5403 42 30	-- Acetate rayon filament yarn, 133 decitex	kg.	16%

5403 42 40	-- Acetate rayon filament yarn, 167 decitex	kg.	16%
5403 42 50	-- Acetate rayon filament yarn, 333 decitex	kg.	16%
5403 42 90	-- Other	kg.	16%
5403 49	- Other:		
	--- Cuprammonium filament yarn:		
5403 49 11	---- Of 33 decitex	kg.	16%
5403 49 12	---- Of 44 decitex	kg.	16%
5403 49 13	---- Of 67 decitex	kg.	16%
5403 49 14	---- Of 83 decitex	kg.	16%
5403 49 15	---- Of 89 decitex	kg.	16%
5403 49 19	---- Other	kg.	16%
5403 49 90	-- Other	kg.	16%

5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM		
5404 10 00	- Monofilament	kg.	16%
5404 90	- Other:		
5404 90 10	-- Catgut imitation of synthetic yarn, non-sterile	kg.	16%
5404 90 20	-- Strip and the like of synthetic fibre materials	kg.	16%
5404 90 90	-- Other	kg.	16%

5405 00 00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	kg.	16%
5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		
5406 10 00	- Synthetic filament yarn	kg.	16%
5406 20 00	Artificial filament yarn	kg.	16%
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5404		
5407 10	Woven fabrics obtained from high tenacity yarn of nylon or other poly amides or of polyesters:		

	-- Unbleached:		
5407 10 11	---- Parachute fabrics	m ²	16%
5407 10 12	---- Tent fabrics	m ²	16%
5407 10 13	---- Nylon furnishing fabrics	m ²	16%
5407 10 14	---- Umbrella cloth panel fabrics	m ²	16%
5407 10 15	---- Other nylon and polyamide fabrics (filament)	m ²	16%
5407 10 16	---- Polyester suitings	m ²	16%
5407 10 19 ---	Other polyester fabrics	m ²	16%
---	Bleached:		
5407 10 21	Parachute fabrics	m ²	16%
5407 10 22	Tent fabrics	m ²	16%
5407 10 23	Nylon furnishing fabrics	m ²	16%
5407 10 24	Umbrella cloth panel fabrics	m ²	16%
5407 10 25	Other nylon and polyamide fabrics of filament yarn	m ²	16%
5407 10 26	Polyester suitings	m ²	16%
5407 10 29	Other	m ²	16%

	Dyed:		
5407 10 31	Parachute fabrics	m ²	16%
5407 10 32	Tent fabrics	m ²	16%
5407 10 33	Nylon furnishing fabrics	m ²	16%
5407 10 34	Umbrella cloth panel fabrics	m ²	16%
5407 10 35	Other nylon and polyamide fabrics (filament)	m ²	16%
5407 10 36	Polyester suitings	m ²	16%
5407 10 39	Other	m ²	16%
	Printed:		
5407 10 41	Parachute fabrics	m ²	16%
5407 10 42	Tent fabrics	m ²	16%
5407 10 43	Nylon furnishing fabrics	m ²	16%
5407 10 44	Umbrella cloth panel fabrics	m ²	16%
5407 10 45	Other nylon and polyamide fabrics (filament)	m ²	16%
5407 10 46	Polyester suitings	m ²	16%
5407 10 49	Other	m ²	16%

	Other:		
5407 10 91	Parachute fabrics	m ²	16%
5407 10 92	Tent fabrics	m ²	16%
5407 10 93	Nylon furnishing fabrics	m ²	16%
5407 10 94	Umbrella cloth panel fabrics	m ²	16%
5407 10 95	Other nylon and polyamide fabrics of filament yarn	m ²	16%
5407 10 96	Polyester suitings	m ²	16%
5407 10 99	Other	m ²	16%
5407 20	Woven fabrics obtained from strip or the like:		
5407 20 10	Unbleached	m ²	16%
5407 20 20	Bleached	m ²	16%
5407 20 30	Dyed	m ²	16%
5407 20 40	Printed	m ²	16%
5407 20 90	Other	m ²	16%
5407 30	Fabrics specified in Note 9 to Section XI		
5407 30 10	Unbleached	m ²	16%
5407 30 20	Bleached	m ²	16%

5407 30 30	Dyed	m ²	16%
5407 30 40	Printed	m ²	16%
5407 30 90	-- Other	m ²	16%
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407 41	Unbleached or bleached:		
	--- Unbleached:		
5407 41 11	---- Nylon brasso	m ²	16%
5407 41 12	-- Nylon georgette	m ²	16%
5407 41 13	-- Nylon tafetta	m ²	16%
5407 41 14	-- Nylon sarees	m ²	16%
5407 41 19	-- Other	m ²	16%
	-- Bleached:		
5407 41 21	---- Nylon brasso	m ²	16%
5407 41 22	-- Nylon georgette	m ²	16%
5407 41 23	-- Nylon tafetta	m ²	16%
5407 41 24	-- Nylon sarees	m ²	16%
5407 41 29	-- Other	m ²	16%

5407 42	-- Dyed:		
5407 42 10	-- Nylon brasso	m ²	16%
5407 42 20	-- Nylon georgette	m ²	16%
5407 42 30	-- Nylon tafetta	m ²	16%
5407 42 40	-- Nylon sarees	m ²	16%
5407 42 90	-- Other	m ²	16%
5407 43 00	Of yarn of different colours	m ²	16%
5407 44	-- Printed:		
5407 44 10	-- Nylon brasso	m ²	16%
5407 44 20	-- Nylon georgette	m ²	16%
5407 44 30	-- Nylon tafetta	m ²	16%
5407 44 40	-- Nylon sarees	m ²	16%
5407 44 90	-- Other	m ²	16%
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407 51	-- Unbleached or bleached:		
	-- Unbleached:		
5407 51 11	---- Polyester shirtings	m ²	16%

5407 51 19	--- Other	m ²	16%
	-- Bleached:		
5407 51 21	---- Polyester shirtings	m ²	16%
5407 51 29	-- Other	m ²	16%
5407 52	-- Dyed:		
5407 52 10	-- Polyester shirtings	m ²	16%
5407 52 20	-- Polyester suitings	m ²	16%
5407 52 30	-- Terylene and dacron sarees	m ²	16%
5407 52 40	-- Polyester sarees	m ²	16%
5407 52 90	-- Other	m ²	16%
5407 53 00	-- Of yarns of different colours	m ²	16%
5407 54	-- Printed:		
5407 54 10	-- Terylene and dacron sarees	m ²	16%
5407 54 20	-- Polyester shirtings	m ²	16%
5407 54 30	-- Polyester sarees	m ²	16%
5407 54 90	-- Other	m ²	16%
	Other woven fabrics, containing 85% or more by weight of polyester filaments:		

5407 61	Containing 85% or more by weight of non-textured polyester filaments:		
5407 61 10	-- Polyester shirtings	m ²	16%
5407 61 20	-- Polyester suitings	m ²	16%
5407 61 90	-- Other	m ²	16%
5407 69 00	- Other	m ²	16%
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407 71	Unbleached or bleached:		
5407 71 10	-- Unbleached	m ²	16%
5407 71 20	-- Bleached	m ²	16%
5407 72 00	- Dyed	m ²	16%
5407 73 00	Of yarns of different colours	m ²	16%
5407 74 00	-- Printed	m ²	16%
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407 81	-- Unbleached or bleached:		

	-- Unbleached:		
5407 81 11	-- Nylon georgette	m ²	16%
5407 81 12	-- Nylon sarees	m ²	16%
5407 81 13	---- Polyester shirtings	m ²	16%
5407 81 14	---- Polyester suitings	m ²	16%
5407 81 15	-- Terylene and dacron sarees	m ²	16%
5407 81 16	---- Polyester dhoti	m ²	16%
5407 81 19	--- Other	m ²	16%
	-- Bleached:		
5407 81 21	-- Nylon georgette	m ²	16%
5407 81 22	-- Nylon sarees	m ²	16%
5407 81 23	--- Polyester shirtings	m ²	16%
5407 81 24	--- Polyester suitings	m ²	16%
5407 81 25	-- Terylene and dacron sarees	m ²	16%
5407 81 26	--- Polyester dhoti	m ²	16%
5407 81 29	--- Other	m ²	16%
5407 82	-- Dyed:		
5407 82 10	-- Nylon georgette	m ²	16%
5407 82 20	-- Nylon sarees	m ²	16%

5407 82 30	-- Polyester shirtings	m ²	16%
5407 82 40	-- Polyester suitings	m ²	16%
5407 82 50	-- Terylene and dacron sarees	m ²	16%
5407 82 60	-- Lungies	m ²	16%
5407 82 90	-- Other	m ²	16%
5407 83 00	-- Of yarns of different colours	m ²	16%
5407 84	-- Printed:		
5407 84 10	-- Nylon georgette	m ²	16%
5407 84 20	-- Nylon sarees	m ²	16%
5407 84 30	-- Polyester shirtings	m ²	16%
5407 84 40	-- Polyester suitings	m ²	16%
5407 84 50	-- Terylene and dacron sarees	m ²	16%
5407 84 60	-- Lungies	m ²	16%
5407 84 70	-- Polyester sarees	m ²	16%
5407 84 90	-- Other	m ²	16%
	- Other woven fabrics:		
5407 91	Unbleached or bleached:		
5407 91 10	-- Unbleached	m ²	16%

5407 91 20	-- Bleached	m ²	16%
5407 92 00	-- Dyed	m ²	16%
5407 93 00	Of yarns of different colours	m ²	16%
5407 94 00	-- Printed	m ²	16%
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405		
5408 10 00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	m ²	16%
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip		
	or the like:		
5408 21	-- Unbleached or bleached:		
5408 21 10	-- Unbleached	m ²	16%
5408 21 20	-- Bleached	m ²	16%
5408 22	--- Dyed:		
	-- Fabrics of rayon:		

5408 22 11	--- Rayon crepe fabrics	m ²	16%
5408 22 12	--- Rayon jacquards	m ²	16%
5408 22 13	--- Rayon brocades	m ²	16%
5408 22 14	--- Rayon georgette	m ²	16%
5408 22 15	--- Rayon tafetta	m ²	16%
5408 22 16	--- Rayon suitings	m ²	16%
5408 22 17	--- Rayon shirtings	m ²	16%
5408 22 18	--- Rayon sarees	m ²	16%
5408 22 19	--- Other	m ²	16%
5408 22 20	-- Fabrics of continuous filament, other than rayon	m ²	16%
5408 22 90	-- Other	m ²	16%
5408 23 00	-- Of yarns of different colours	m ²	16%
5408 24	-- Printed:		
	-- Of rayon:		
5408 24 11	---- Rayon crepe fabrics	m ²	16%
5408 24 12	---- Rayon jacquards	m ²	16%
5408 24 13	---- Rayon brocades	m ²	16%
5408 24 14	---- Rayon georgette	m ²	16%

5408 24 15	---- Rayon tafetta	m ²	16%
5408 24 16	---- Rayon suitings	m ²	16%
5408 24 17	---- Rayon shirtings	m ²	16%
5408 24 18	---- Rayon sarees	m ²	16%
5408 24 19	---- Other	m ²	16%
5408 24 90	-- Other	m ²	16%
	Other woven fabrics:		
5408 31	-- Unbleached or bleached:		
5408 31 10	-- Unbleached	m ²	16%
5408 31 20	-- Bleached	m ²	16%
5408 32	--- Dyed:		
	-- Fabrics of rayon:		
5408 32 11	--- Rayon brocades	m ²	16%
5408 32 12	--- Rayon georgette	m ²	16%
5408 32 13	--- Rayon tafetta	m ²	16%
5408 32 14	--- Rayon suitings	m ²	16%
5408 32 15	--- Rayon shirtings	m ²	16%
5408 32 19	--- Other	m ²	16%
5408 32 90	-- Other	m ²	16%

5408 33 00	Of yarns of different colours	m ²	16%
5408 34	--- Printed:		
	-- Fabric of rayon:		
5408 34 11	--- Rayon crepe fabrics	m ²	16%
5408 34 12	--- Rayon jacquards	m ²	16%
5408 34 13	--- Rayon brocades	m ²	16%
5408 34 14	--- Rayon georgette	m ²	16%
5408 34 15	--- Rayon tafetta	m ²	16%
5408 34 16	--- Rayon suitings	m ²	16%
5408 34 17	--- Rayon shirtings	m ²	16%
5408 34 18	--- Rayon sarees	m ²	16%
5408 34 19	--- Other	m ²	16%
5408 34 20	-- Fabrics of continuous filament, other than rayon	m ²	16%
5408 34 90	-- Other	m ²	16%

* For rates of special duty of excise and notification(s) giving effective rates of special duty of excise on specified goods of this Chapter -please see the second Schedule to this tariff.

* For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.

* For rates of National Calamity Contingent duty on specified goods of this Chapter - please see Appendix III.

* For effective rates of Cess on the specified goods of this Chapter -please see Appendix IV.

EXEMPTION NOTIFICATIONS

Exemption to goods falling under heading No. 54.02 from the whole of the National Calamity Contingent Duty if manufactured from goods falling under heading 54.02.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944(1 of 1944), read with section 136 of the Finance Act, 2001 (14 of 2001), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling under heading No. 54.02 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the National Calamity Contingent Duty leviable thereon under section 136 of the said Finance Act, 2001 read with section 169 of the Finance Act, 2003 (32 of 2003), if such goods are manufactured from goods falling under heading No. 54.02 of the said First Schedule.

[Notifn. No. 46/03-CE dt. 17.5.2003]

Exemption to Polyester filament yarn (other than textured) falling under heading No. 54.02 from whole of special duty of excise.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts Polyester filament yarn (other than textured) of denierage above 750 and of tenacity exceeding 6.5 grams per denier, falling under the heading No. 54.02, from whole of the Special duty of excise leviable thereon under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

[Notifn. No. 36 /04-CE dt. 9.7.2004]
